

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Alison Smith
DOCKET NO.: 05-27658.001-R-1
PARCEL NO.: 17-34-110-064-1005

The parties of record before the Property Tax Appeal Board are Alison Smith, the appellant; and the Cook County Board of Review.

The subject property consists of a residential condominium unit containing 1,500 square feet of living area with a 14.15 percent interest in an ownership which is part of a six-unit, masonry, 103 year old building. The ownership includes parking with its own tax number and percent of interest. The appellant contends unequal treatment in the assessment process as the basis of the appeal.

The appellant submitted assessment data and descriptions on three condominium units located within the six unit property. The three units are of the same age as the subject unit and the appellant describes the subject's living space for the three comparables to be 1,500 square feet as is the subject. The properties had improvement assessments of \$8,665 or \$5.78 per square foot based on 1,500 square feet of living area, while the subject improvement was assessed at \$19,125 or \$12.75 per square foot. Comparables one and three have different land assessments while comparable two has the same land assessment as the subject. The appellant disclosed the subject's September 2004 purchase price of \$214,000 and that unit 1004 was purchased three months prior in June 2004 for \$225,000. On the basis of this analysis, the appellant requested a reduced assessment for the subject's assessment.

The board of review submitted "Board of Review Notes on Appeal" wherein the subject's total assessment of \$20,200 and improvement assessment of \$19,125 or \$12.75 per square foot was presented. In support of the subject's assessment, the board offered a print out of the subject's condominium unit and the unit's parking space. In addition, the board disclosed unit 1003 and unit

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change in the assessment of the property as established by the COOK County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$ 1,075
IMPR. \$19,125
TOTAL: \$20,200

Subject only to the State multiplier as applicable.

PTAB/TMcG. 6/08

1006's August 2002 and May 2004 purchase prices of \$208,642 and \$231,000, respectively. The board also indicated the purchase price for two parking spaces for \$6,358 and \$6,754 in 2002 and 2004. The board offered no other evidence to support the subject's assessment. Based on this evidence, the board requested confirmation of the subject property's assessment.

After reviewing the record and considering the evidence, the PTAB finds that it has jurisdiction over the parties and the subject matter of this appeal. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the PTAB finds the appellant has failed to overcome this burden.

The PTAB finds the appellant's comparable two has the same land assessment as the subject which would indicate the same percent of interest of ownership but comparable two's improvement assessment is much lower thus indicating an unknown possible occupancy or adjustment factor. The appellant's comparables one and three have land assessments slightly higher than the subject's land assessment but have much lower improvement assessments again indicating a possible occupancy or adjustment factor. All three comparables have the same improvement assessments but comparable two should have the same improvement assessment as the subject. Comparable three should have a total assessment similar to the subject in so far as comparable three sold within three months of the subject. The PTAB finds the evidence submitted is too incomplete and insufficient to make a change in the subject's assessment which is about 10% of the purchase price.

As a result of this analysis, the Property Tax Appeal Board finds the appellant has failed to adequately demonstrate that the subject dwelling was inequitably assessed by clear and convincing evidence and a reduction is not warranted.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member



Member



Member

DISSENTING: _____

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: June 27, 2008



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing

complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.